

Order of the Kittitas County
Board of Equalization

Property Owner: Forman, Michael & Paulette (United Rentals)
Parcel Number(s): 106833
Assessment Year: 2021 Petition Number: BE-210040
Date(s) of Hearing: 9-14-21

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>27,050</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>27,050</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>27,050</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>27,050</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

A hearing was held September 14th, 2021. Those present: Chair Jessica Hutchinson, Vice Chair Ann Shaw, Jennifer Hoyt, Clerk Taylor Crouch, Appraiser Dana Glenn, and appellant representative, Wayne Tannenbaum.


Appellant representative, Wayne Tannenbaum stated that the subject, United Rentals, is a company that rents out heavy equipment which makes it more industrial than average office buildings. The main building is inferior to most office buildings. He states that the sales and cost approaches support a lower value per sq/ft. The main building was built in 1945, effective age is 1988. Comparative sales are from Yakima County, comparative sales are all superior to the subject. Sales are the same type of build though, metal type buildings. He stated the highest price per sq/ft sale is from a 2009 built building for 107 per sq/ft, and this is still lower than the current assessed value on the subject. The appellant representative agreed on a cost basis for land value, but still contests the improvement value. Income approach also supports a lower value.

Appraiser Dana Glenn stated that this subject property is on the corner of Main Street and Manitoba Ave. The main building is classified as a warehouse/showroom. It is a very popular and visible intersection. Land in the corner is commercial zoned. Land in the corner is valued at a higher price per sq/ft because it has access to the main road. Some approaches can skew the outcomes and mislead building costs. Mr. Glenn stated if the effective age is 0, then the building should not have any use left, yet it is still operational, therefore effective age is not 0. The Assessor's Office comparative sales supported the assessed value and he asked the Board to sustain the value.

There was discussion amongst the parties as to which depreciation schedule should be used on this property.

The appellant makes the argument that the Assessor's Office is not using the correct depreciation table in the Marshall and Swift handbook to properly determine the effective age and depreciation of the building. However, the Kittitas County Assessor's Office has shown that they appropriately and accurately use the correct tables to determine depreciation across the entire county. The Board of Equalization voted 3-0 to sustain the value.

Dated this 1st day of October, (year) 2021


Chairperson's Signature


Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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